

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

Case No. 19-31444

INFRA TECHNOLOGY LLC

Chapter 7

Debtor.

**WHARTON COUNTY'S RESPONSE TO TRUSTEE'S MOTION FOR TAX DETERMINATION OF
TAX LIABILITY PURSUANT TO 11 U.S.C §505**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

NOW COMES, Wharton County and responds to the Trustee's Motion for Tax Determination of Tax Liability Pursuant to 11 U.S.C. §505 (hereinafter "Motion") and in support thereof would respectfully show the Court as follows:

1. Wharton County is a political subdivision of the State of Texas.
2. The property is Infra Technologies (hereinafter "Subject Property") located in Wharton County.
3. The Subject Property is identified by Wharton County Appraisal District as property identification number R075900.
4. The Subject Property's situs is HWY 59 Wharton County, Texas.
5. The Subject Property's legal description is BLOCK 1 LOT 1.
6. The assessed value of the Subject Property for tax year 2019 is \$11,886,300. See Exhibit A.
7. There are property taxes for tax year 2018-2019 on the Debtor's property located in Wharton County, Texas in the aggregated estimated amount of \$419,542.37. These property taxes have been duly assessed and constitute a valid, liquidated secured claim against the Debtor's property and are entitled to priority over other secured claims under 11 U.S.C. § 506.
8. Wharton County's claim is secured by unavoidable, perfected, first priority liens on

the Debtors' real property pursuant to Texas Tax Code Sections 32.01 and 32.05 and 11 U.S.C. Section 362(b)(18). 11 U.S.C. Section 362(b)(18) permits the post-petition attachment of ad valorem property tax liens. Texas Tax Code Section 32.01 provides:

- a) On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed for the year on the property, whether or not the taxes are imposed in the year the lien attaches. The lien exists in favor of each taxing unit having power to tax the property.
- b) A tax lien on inventory, furniture, equipment, or other personal property is a lien *in solido* and attaches to all inventory, furniture, equipment, and other personal property that the property owner owns on January 1 of the year the lien attaches or that the property owner subsequently acquires.

...

- c) The lien under this section is perfected on attachment and ... perfection requires no further action by the taxing unit.

Texas Tax Code Section 32.05 provides:

- d)... a tax lien provided by this chapter takes priority over the claim of any creditor of a person whose property is encumbered by the lien and over the claim of any holder of a lien on property encumbered by the tax lien, whether or not the debt or lien existed before attachment of the tax lien.

9. The Trustee seeks relief from the Court to determine the tax value and/or tax liability for the 2019 tax year.

10. The Subject Property is a gas to liquid "GTL" plant, built with the intent to be used to produce commercial product. See Exhibit B, email correspondence of Dmitry Popov, VP Commercial for Debtor. Mr. Popov's statement is in direct contradiction of the Trustee's characterization of the property in Paragraph 6 of his Motion.

11. Chapters 41 of the Texas Property Tax Code set forth the various procedures and timetables for compliance with a tax protest. Chapter 42 of the Texas Property Tax Code set forth the various procedures and timetables for any appeal to the district court of a decision of the Appraisal Review Board. In addition to these provisions, Section 25.25 of the Texas Property Tax Code provides further potential relief to a contesting taxpayer.
12. The Trustee has had the opportunity to file protest, pursuant to the Texas Property Tax Code Chapter 41. Wharton County asserts that the Trustee should be required to proceed under the processes available pursuant to applicable non-bankruptcy law to contest the 2019 ad valorem tax value.
13. “Once a debtor files for bankruptcy, it must manage and operate its property according to the requirements of valid non-bankruptcy law just as would an owner of that property out of bankruptcy.” In *Re Village at Oakwell Farms, Ltd.*, 428 B.R. 372, 375 (Bankr. W.D. Tex. 2010). Here, it seems most appropriate that the trustee proceed with the systems already in place for determining this year’s tax liability, rather than substituting this court for that process. *Id.*
14. Congress indicated its intent that the filing of a bankruptcy should not interfere with the ordinary assessment of taxes when it excepted such matters from the effects of the automatic stay pursuant to 11 U.S.C. §§ 362(b)(9) and (b)(18). Chapter 41 and 42 affords the Trustee the appropriate statutory avenue to address his market value claims.
15. More specifically, through the Tax Injunction Act, all federal courts are prohibited from “enjoining, suspending or restraining the assessment, levy or collection of any tax under state law” if the state otherwise has a speedy and efficient procedure for resolution of tax disputes. 28 U.S.C § 1341.
16. In the current case, the Debtor entered into an agreement pursuant to Section 1.111(e) of the Texas Property Tax Code for tax year 2018, on the Subject Property Debtor describes as a gas to liquid “GTL” plant, built with the intent to be used to produce product for commercial product, with the Wharton County Appraisal District. See Exhibit C, Settlement and Waiver Agreement. Section 1.111(e) states that an

agreement between a property owner or the owner's agent and the chief appraiser is final if the agreement relates to a matter:

- (1) which may be protested to the appraisal review board or on which a protest has been filed but not determined by the board; or
- (2) which may be corrected under Section 25.25 or on which a motion for correction under that section has been filed but not determined by the board.

17. The Debtor's 2018 agreement to an appraised value, for the Subject Property \$8,759,745 is final. The Trustee has a pending protest for the 2019 value of \$11,886,300. Debtor, or in this case, the Trustee, will be afforded the opportunity to present evidence and testimony regarding the value. After the protest hearing, a determination of value will be made. The Trustee states in its motion that the debtors obtained an appraisal in November 2018 and that the Subject Property was valued between \$400,000 and \$1,700,000. Upon information and belief, if documentation of this appraisal is provided to the Wharton County Appraisal District, this appraisal can be taken under consideration in determining the 2019 value.
18. Otherwise, since no information has been provided, at this point in time, to substantiate the Trustee's assertions, Wharton County must reply that they are confident that the methods used to determine their taxable values are the proper standard methods the appraisal districts are required to use under Texas law, and that therefore the values on which their taxes are predicated are accurate. Alternatively, the Respondent requests that the Trustee and the Appraisal Review Board have the opportunity to reach an agreement using the appraisal obtained by the Debtors.
19. There has also been no assertion by the Trustee that the administrative review procedures available under applicable non-bankruptcy law, and the local courts, cannot provide the relief requested.

WHEREFORE, under the facts presented, the Court should require the Trustee to pursue statutory relief afforded by the Texas Property Tax Code, and deny the relief requested in this Motion for Determination of Tax Liability.

Dated: June 9, 2019

Respectfully submitted,

McCREARY, VESELKA, BRAGG & ALLEN, P.C.

/s/Tara LeDay

Tara LeDay

Attorney for Wharton County

P.O. Box 1269

Round Rock, TX 78680

Phone: (512) 323-3200

Fax: (512) 323-3205

/s/ Tara LeDay

Tara LeDay TX 24106701

Phone: (512) 323-3241

Email: tleday@mvalaw.com

Exhibit A

Ownership Information

INFRA XTL TECHNOLOGY LLC
2323 S SHEPHERD DR #1106
HOUSTON TX 77019

Property Information

INFRA TECHNOLOGY
BLOCK 1 LOT 1
SITUS: 7391 HWY 59 ACRES: 5.2604

Undivided Interest: 1.0000000

Identification Information

PC: R074403 Value: \$0 Jurts: SWH GWH JRC RD1 ED1 ED3 WDCB

GSD: 10688-001-001-00

Map Grd: W Map Nbr: W03

Agent: Ploss: \$0 Page: 695 Xter: 02/09/2016 SPECIAL DEED

Cap: \$0 Sale \$: \$229,145

Appr: \$157,812 Type: CF

Neighborhood

Account Codes

0242/2019 RR INSPECT, WTR

FD 5900

Notes

PROD ID	HS Agr	Acres	Sqft	CPU Adj	Base Val	Adj Loc	Fctr	Adj Val	UDI	Total Val	Class	CPU	Prod Val
F: CAVH6		5.2604	229,143	30,000.00	157,812	1.00	157,812	1.00	157,812	157,812			

Other Land Information		
Street PAVED	Curb	Sdwk
Topo LEVEL	Fence	
Other		

PROD Bldg Class	Blk	Eff Main	SF	PS	Adj	Loc	Fctr	Tot Price	w/Features	Value	UDI	Imp	Total

Frame	Ext Wall	Fnd	Roof	Roofing	Floor	HVAC	FirePl	Baths
-------	----------	-----	------	---------	-------	------	--------	-------

Impor	Description	Blk	Eff	HS	M	Sqft	Type	PS	Adj	Tot Price	w/Feature	Cond	Phys Func	Econ Cmp	%	Value
-------	-------------	-----	-----	----	---	------	------	----	-----	-----------	-----------	------	-----------	----------	---	-------

Handwritten signature/initials.

INFRA TECHNOLOGIES
TAX DEPT
2323 SOUTH SHEPHERD DR
HOUSTON TX 77019

INFRA TECHNOLOGY
BLOCK 1 LOT 1 --IMP. ONLY
SITUS: 7391 US 59 WHARTON
ACRES: 0.0000

Undivided Interest: 1.0000000

Identification Information LANDRUM Juris / Exemptions / Deed / Map Info

Pct: R075900 Impr: \$11,886,300 Juris: SWH GWH JRC RD1 ED1 ED3 WDCB
Geo: 04170000010-0633530 Land: \$0 Exm:

Map Grd: W Map Nbr: W01 Mkt: \$11,886,300 Vol:

Agent: Ploss: \$0 Page: \$0 Xfer: \$0

Cap: \$0 Sale \$: \$0

Appr: \$11,886,300 Type:

Neighborhood COMMERCIAL

Appraisal Account Codes
05612019 MAX YU LANDRUM, WTR

Links
R024403

Notes

PD ID	HS Ag/R	Acres	SqFt	CPU Adj	Base Val	Adj Loc Fctr	Adj Val	Upl	Total Val	Class	CPU	Prod Val
-------	---------	-------	------	---------	----------	--------------	---------	-----	-----------	-------	-----	----------

Other Land Information		
Street	Curb	Sdwlk
Topo	Fence	
Other		
Permit Information		

Total Acres	0.0000	Eff Acres	0.0000	Totals	0	1.00	0	0
-------------	--------	-----------	--------	--------	---	------	---	---

PD Bldg Class	Blr	Eff Main	SF	Pst Adj	Loc Fctr	Tot Price	w/Features	Value	Upl	Imp	Total
---------------	-----	----------	----	---------	----------	-----------	------------	-------	-----	-----	-------

F/N/A

Frame	Ext Wall	Fnd	Roof	Roofing	Floor	HVAC	Firepl	Baths
-------	----------	-----	------	---------	-------	------	--------	-------

Imp	Description	Blr	Eff	HS	M	SqFt	Type	Pst Adj	Tot Price	w/Feature	Cond	Phys	Func	Econ	Cmp%	Value
-----	-------------	-----	-----	----	---	------	------	---------	-----------	-----------	------	------	------	------	------	-------

HUGH L. LANDRUM & ASSOCIATES, INC.

1110 NASA Parkway, Suite 400
Houston, Texas 77058

Wharton County Appraisal District

** REAL PROPERTY BREAKDOWN **

BUSINESS NAME & MAILING ADDRESS:

Infra Technologies

Attn: Tax Dept.

2323 South Shepherd Drive

Houston, TX 77019

REAL PROPERTY ACCOUNT #:

R075900

Location Address:

Infra Technologies

7391 US-59, Wharton, TX 77498

BREAKDOWN OF REAL PROPERTY LOCATED WITHIN THE CAD AS OF JANUARY 1, 2019

REAL PROPERTY		2018	2019
	100% Value	100% Value	
1. Improvements	8,759,745	3,126,556	11,886,300
2. Machinery & Equipment	0		0
3. Construction in Progress	0		0
4. New Construction	0		0
Total	8,759,745	3,126,556	11,886,300

***** DOES NOT INCLUDE LAND VALUE *****

Jurisdiction Codes

GWH, SMH, JRC, RD1, ESD1,

ESD2, Cons Groundwater

Applied 10% obsolescence
Plant is mechanically complete

*

Signature of Appraiser

04/29/19

Date

04/29/19

Inspection Date

INFRA TECHNOLOGIES Total Appraised Value 11,886,290

Total Taxable in All Jurisdictions 11,886,290

Total Improvements 11,886,290

04170000010-0633530	Service Facilities	50,750
04170000010-0633530	Process Units	11,835,540
Property Description		Market Value

INFRA TECHNOLOGIES
 7391 US 59
 , TX

Infra Technologies
 ATTN: TAX DEPT
 2323 SOUTH SHEPHERD DR
 HOUSTON, TX 77019

HUGH L. LANDRUM ASSOCIATES, INC.
 Wharton County Appraisal District
 INDUSTRIAL SUMMARY
 TAX YEAR: 2019
 INFRA TECHNOLOGIES
 and related facilities

Appraisal Summary

Appraisal Year: 2019

INFRA TECHNOLOGIES7391 US 59
, TXInfra Technologies
ATTN: TAX DEPT
2323 SOUTH SHEPHERD DR
HOUSTON, TX 77019Agent:
Agent Phone n/aAppraiser: Max Yu
Date Inspected: #####**Process Units**

	RCN	Life	Age	% Good	Svc Factor	Additions	Retirements	Market Value	Component Account
GTL Plant	15,990,000	25	2.0000	93.62%	0.7906			11,835,540	04170000010-0633530
Total Process Units	15,990,000					0	0	11,835,540	

Taxable Value: 11,835,540

Service Facilities

	RCN	Life	Age	% Good	Svc Factor	Additions	Retirements	Market Value	Component Account
Fencing	53,760	20	2.0000	94.40%	1.0000			50,750	04170000010-0633530
Total Service Facilities	53,760					0	0	50,750	

Taxable Value: 50,750

Total INFRA TECHNOLOGIES	16,043,760					0	0	11,886,290	
						Taxable Value:		11,886,290	

Exhibit B

popov@inftratechnology.com

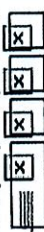


INFRA Technology LLC

2323 South Shepherd Drive, Suite 1106, Houston, TX 77019

+1 (713) 300-2801

info@inftratechnology.com



www.inftratechnology.com

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On Jul 11, 2018, at 8:35 AM, Max Yu <max@hughlandrum.com> wrote:

Good morning,

Attached is the informal settlement for Infra Technologies.

Whoever signs the form needs to print their name under "Agent Information"
Please check the correct box at the bottom half of the informal form and sign below.

Once I receive this form back from you, I will send you a signed copy for your records.
This will conclude the value hearing for 2018.

Please let me know if you have any additional questions.

Thank you,

Max Yu

Hugh L. Landrum & Associates, Inc.

1110 Nasa Pkwy, Suite 400

Houston, TX 77058

(281) 549-6060 Office

(281) 549-6061 Fax

max@hughlandrum.com

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From: Pablo Rendon [<mailto:rendon@inftratechnology.com>]

Sent: Tuesday, July 10, 2018 4:57 PM

To: Max Yu

Cc: Popov Dmitry

Subject: RE: Infra Tech Inspection.

Importance: High

Max,

After speaking with Dmitry, we would like to go ahead and agree to the value of (\$8,759,745) we received from you. Let us know what the next step is for the informal settlement. Thanks.

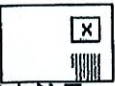
Pablo Rendon

Accountant

Tel.: +1 (713) 300-2801 ext. 1005

Direct.: +1 (346) 701-5243

rendon@inftratechnology.com



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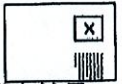
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From: Max Yu <max@hughlandrum.com>

Sent: Tuesday, June 12, 2018 12:14 PM

To: Pablo Rendon <rendon@inftratechnology.com>

Subject: RE: Infra Tech Inspection.



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2323 South Shepherd Drive, Suite 1106, Houston, TX 77019
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From: Max Yu <max@hughlandrum.com>
Sent: Tuesday, June 12, 2018 9:57 AM
To: Pablo Rendon <rendon@inftratechnology.com>
Subject: RE: Infra Tech Inspection.

Pablo,

I am willing to apply a 35% functional obsolescence due to the plant having start-up issues.
The assessed value will be \$8,759,745.

Max Yu

Hugh L. Landrum & Associates, Inc.
1110 Nasa Pkwy. Suite 400
Houston, TX 77058
(281) 549-6060 Office
(281) 549-6061 Fax
max@hughlandrum.com

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From: Pablo Rendon [<mailto:rendon@inftratechnology.com>]
Sent: Tuesday, June 12, 2018 9:46 AM

To: Max Yu
Subject: RE: Infra Tech Inspection.

Max,
Thanks for you reply. Ill try and get this information to you. At this point right now what value do you give the plant? Thanks.

Pablo Rendon
Accountant

Tel.: +1 (713) 300-2801 ext. 1005
Direct.: +1 (346) 701-5243
rendon@inftratechnology.com



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From: Max Yu <amax@hughlandrum.com>
Sent: Tuesday, June 12, 2018 9:36 AM
To: Pablo Rendon <rendon@inftratechnology.com>
Subject: RE: Infra Tech Inspection.

Good morning Mr. Rendon,

Thank you for getting in touch.

Mr. Popov stated that the plant is physically complete, but it seems like they are having issues with the start-up of the plant.

We are assessing as of January 1st of this year so I am willing to add some functional obsolescence due to start up issues. If you could give me some information in regards to when the plant will actually be fully functional, I would greatly appreciate it. Also, is there any official documents showing the capacity of the plant?

Thank you,

From: Popov Dmitry
Sent: Monday, May 14, 2018 4:48 PM
To: Max Yu <max@hughlandrum.com>
Cc: Pablo Rendon <rendon@inftratechnology.com>
Subject: Re: Infra Tech Inspection.

Dear Max,

The plant is still under Construction in Progress. It is no so much about adding more hardware, it is that the start-up will take several more months.

Best regards,

Dmitry Popov

Director

Tel.: +1 (346) 201-5545

Mob.: +1 (832) 846-6015

popov@inftratechnology.com



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2323 South Shepherd Drive, Suite 1106, Houston, TX 77019

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On May 14, 2018, at 8:11 AM, Max Yu <max@hughlandrum.com> wrote:

Good morning Mr. Dmitry,

Last year value was under Construction in Progress. When will this plant be operational?
Regarding Construction in Progress, what percent complete was the plant at as of January 1st of 2018?

Regards,

Max Yu

Hugh L. Landrum & Associates, Inc.

1110 Nasa Pkwy. Suite 400

Houston, TX 77058

(281) 549-6060 Office

(281) 549-6061 Fax

max@hughlandrum.com

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From: Popov Dmitry [mailto:popov@inftratechnology.com]

Sent: Sunday, May 13, 2018 3:29 PM

To: Max Yu

Cc: Pablo Rendon

Subject: Re: Infra Tech Inspection.

Dear Max,

Following your conversation with my colleague, Pablo Rendon, I would like to confirm that our plant still is not operational.

I would appreciate, therefore, if the property value assessment for this year remains the same. I would be glad to provide any further clarifications, as required.

Best regards,

Dmitry Popov

Director

Tel.: +1 (346) 201-5545

Mob.: +1 (832) 846-6015

popov@inftratechnology.com



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2323 South Shepherd Drive, Suite 1106, Houston, TX 77019

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On Apr 10, 2017, at 8:49 AM, Max Yu <max@hughlandrum.com> wrote:

Good morning Mr. Popov,

If you could get me the exact numbers for both land improvements and the fencing I would greatly appreciate it.

Thank you,

Max Yu

Hugh L. Landrum & Associates, Inc.

1110 Nasa Pkwy. Suite 400

Houston, TX 77058

(281) 549-6060 Office

(281) 549-6061 Fax

max@hughlandrum.com

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From: Popov Dmitry [<mailto:popov@inftratechnology.com>]

Sent: Friday, April 07, 2017 5:03 PM

To: Max Yu

Subject: Re: Infra Tech Inspection.

Dear Max,

Yes, your information about the plant is correct.

In response to your questions:

- 1) The intention is to produce the product for commercial sales.
- 2) The plant was not complete as of January 1st of 2017 and the total investment was approximately \$15 million.
- 3) Yes, natural gas is piped into the plant.
- 4) There are no current plans to increase capacity.
- 5) Land improvements included ground stabilization, gas pipeline connection to the site, electricity connection to the site, water pipeline to the site at the total cost of approximately \$250k. Would you require the exact numbers?
- 6) The fencing around the property cost approximately \$50k. Would you require the exact number?
- 7) There are no buildings on the property.
- 8) The plant is going through the start-up and according to the schedule it will be operational by 07/01/2017.
- 9) Once operational, the facility will have 13 employees.
- 10) There are no other improvements.

Best regards,

Dmitry Popov

VP Commercial

Tel.: +1 (346) 201-55-

45 ext. 1010

Mob.: +1 (832) 846-60-15

From: Max Yu <amax@hughlandrum.com>

Date: Wednesday, April 5, 2017 at 4:14 PM

To: Popov Dmitry <popov@inftratechnology.com>

Subject: FW: Infra Tech Inspection.

Mr. Popov,

Just wanted to let you know I will not be in the office tomorrow or Friday. If you have any questions please email; as I will be checking it regularly.

Thank you,

Max Yu

Hugh L. Landrum & Associates, Inc.

1110 Nasa Pkwy. Suite 400

Houston, TX 77058

(281) 549-6060 Office

(281) 549-6061 Fax

max@hughlandrum.com

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From: Max Yu [mailto:max@hughlandrum.com]

Sent: Tuesday, April 04, 2017 11:17 AM

To: 'Popov Dmitry'

Subject: Infra Tech Inspection.

Hello Mr. Popov,

I appreciate you returning my call earlier.

As I mentioned before I will ask you a few questions regarding the property; this is for property tax purposes.

I did a little bit of research regarding Infra Tech. The plant at Wharton is a Infra M100, and if I am not mistaken its footprint is 4000 sq feet. It is a Gas to Liquid plant converting natural gas to liquid synthetic crude.

- Is this plant a pilot plant just for testing if the technology works? Or is will it be producing product at near or max capacity for commercial sales?

- As of January 1st of 2017 was this plant complete?
 - How much was invested in this project?
- Is natural gas piped into the plant?
- Is there any future plans to increase capacity or efficiency in coming years?
- How much was invested into the infrastructure?
 - How much was the fencing around the property?
 - How much was the buildings on the property? if any.
- You mentioned on the phone that the plant is going through a start-up. When will the plant be fully operational?
- How many employees are employed at this facility?
- Is there any other improvements (buildings, guard shack, paving, etc.) that I did not mention?
 - If so, what was the cost.

I will be using this information to come up with a value of the plant for property tax purposes. If you have any questions, please feel free to email or call.

Thank you,

Max Yu

Hugh L. Landrum & Associates, Inc.

1110 Nasa Pkwy. Suite 400

Houston, TX 77058

(281) 549-6060 Office

(281) 549-6061 Fax

max@hughlandrum.com

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Max Yu

From: Max Yu <max@hughlandrum.com>
Sent: Tuesday, March 19, 2019 9:03 AM
To: 'Pablo Rendon'
Subject: Infra Tech 2019 Update

Good morning Pablo,

Can you give me a status update on the Infra Technology plant in Wharton?

Thank you,

Max Yu

Hugh L. Landrum & Associates, Inc.
1110 Nasa Pkwy. Suite 400
Houston, TX 77058
(281) 549-6060 Office
(281) 549-6061 Fax
max@hughlandrum.com

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Exhibit C

Wharton County Appraisal District Form 1.111E (08/05 - HLA)	Informal Interview Settlement Form		Tax Year 2018
Name and Mailing Address of Property Owner Infra Technologies 2323 South Shepherd Dr.		WHCAD Account Number R075900	Property ID Number
City, State, ZIP + 4 Houston, TX 77019		Agent Information Dmitrii Popov	Code Reg #
Daytime Phone # of Property Owner (Include Area Code)		Legal Description of Property	

Owner's Comments

Appraiser's Comments

Value changed to account for plant start-up Issues.☐ Check for NO CHANGE

Property Type	Initial Market	Final Market	Initial Homestead Cap	Final Homestead Cap
Real Land:	-	-	-	-
Improvement:	13,476,530	8,759,745	-	-
Total:	13,476,530	8,759,745	-	-
Agricultural/Restricted Value:	N/A	N/A	-	-
Personal:			-	-

Exemptions	Freeport	Special	Homestead	Vet (1)	Vet (2)
Initial:	-	-	N/A	N/A	N/A
Final:	-	-	-	-	-

**Agreement - Prior to Notice**

I agree to the action recommended above and waive my notice of appraised value and right to protest for the above tax year. I understand that the settled value set for the above will be final and not subject to further protest or appeal should the chief appraiser approve the agreement. I understand that I will be notified and will have an opportunity to protest in the event the agreement is not approved.

**Agreement - After Notice**

I agree to the action recommended above. I understand that the settled value set forth above will be final and not subject to further protest or appeal should the chief appraiser approve the agreement. Contingent upon that approval, I withdraw my request, if applicable, and waive my right to further proceedings. I understand that I will be notified and will have an opportunity to pursue my protest to the Appraisal Review Board, if applicable, in the event the agreement is not approved.

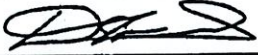

**No Agreement**

I disagree with the value proposed by the Wharton County Appraisal District and therefore request that the Appraisal Review Board accept this as my official notice of protest and schedule my account for a formal hearing.

**Check if In Agreement**

I understand that this settlement will be sent to all appraisal districts responsible for appraising the subject property(ies). I furthermore agree that this settlement will be final as to those appraisal districts should they ratify this settlement. Accordingly, I waive any right to appeal to the following district(s): _____

I own the property above or the owner has authorized me to represent the property. I affirm under penalty of law that the information and documents I have presented to representatives of Wharton County Appraisal District are true and correct. I understand that all such documents shall become part of the government record.

Signature of Owner or Representative 		Date 7/11/2018
Appraiser 	#74084 Max Yu	Supervisor # Chief Appraiser By Date

NOTE: Keep a copy for your records. You will receive no further notice from WHCAD unless the Chief Appraiser disapproves this settlement.

Inspection Date